

EXHIBIT 4



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April 10, 2006

BY FAX TO 713-356-6000

Independent Auditor to the Master Settlement Agreement
PricewaterhouseCoopers LLP
1201 Louisiana Street, Suite 2900
Houston, Texas 77002
Attn: Ryan Harrell

Re: Dispute Notice Regarding Final Calculations for
MSA § IX(c)(1) Payments Due April 17, 2006 – Notice ID: 0198

Dispute Notice Regarding Consolidation of Amounts Due for
MSA § VI(c) 2000 through 2003 – Notice ID: 0200

Dispute Notice Regarding Consolidation of Amounts Due for
MSA § IX(c)(1) 2000 through 2006 – Notice ID: 0201

Dear Mr. Harrell:

Liggett Group LLC (“Liggett”) hereby gives notice pursuant to Master Settlement Agreement (“MSA”) § XI(d)(6) that it disputes certain aspects of the above-referenced calculations and consolidations. All capitalized terms used in this dispute notice are used as defined in the MSA, unless otherwise defined herein.

MSA § IX(c)(1) Payments Due April 17, 2006 – Notice ID: 0198

The reasons for Liggett’s dispute notice as to Notice ID: 0198 are the same as those set forth in Liggett’s dispute notice dated March 16, 2006 with respect to the Independent Auditor’s preliminary calculations for these same payments (Notice ID: 0185).

The Independent Auditor has improperly failed to reduce Liggett’s MSA § IX(c)(1) payment by NPM Adjustments for sales years 2003, 2004, and 2005. Liggett disputes the amounts that the Independent Auditor calculated, but failed to apply, as Liggett’s NPM Adjustments for those years. The Independent Auditor should have rectified its prior failures by reflecting credits in these amounts, plus interest, in favor of Liggett in Notice ID: 0198. Liggett also disputes the amount of \$2,611,847.89, based on the Independent Auditor’s improper use of net units in calculating Liggett’s MSA § IX(c)(1) payment due April 17, 2006.

Independent Auditor to the Master Settlement Agreement
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Pursuant to MSA § XI(d)(9), Liggett hereby gives notice that it will withhold the following amounts from its April 17, 2006 payment as calculated in Notice ID: 0198: \$1,599,181.96 for the NPM Adjustment for sales year 2005 and \$2,611,847.89 based on the Independent Auditor's improper use of net units in calculating payments. Liggett will pay the balance of its payment as calculated in Notice ID: 0198 (\$10,636,918.70) into the IX(c)(1) Account (account number 794710).

MSA § VI(c) 2000 through 2003 – Notice ID: 0200

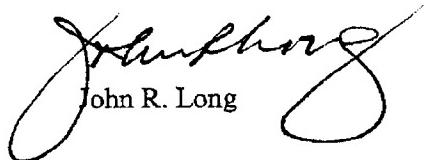
Liggett disputes the entire amount of \$199,813.58 that the Independent Auditor has calculated as the consolidated amount owed by Liggett under MSA § VI(c) for payment years 2000 through 2003, as set forth in Notice ID: 0200. This amount represents principal and interest allegedly owed by Liggett as a result of the Independent Auditor's change from gross units to net units in calculating MSA payments. The purported change from gross to net units is impermissible for the reasons set forth in Liggett' prior correspondence and dispute notices on this issue, including, without limitation, Liggett's dispute notices dated September 9, 2005 and March 16, 2006. Pursuant to MSA § XI(d)(9), Liggett hereby gives notice that it will withhold the entire amount of \$199,813.58 from its payment on April 17, 2006.

MSA § IX(c)(1) 2000 through 2006 – Notice ID: 0201

Notice ID: 0201 calculates a consolidated amount of \$29,990,339.75 allegedly due from Liggett under MSA § IX(c)(1) for payment years 2000 through 2006. Liggett's disputes with respect to the portion of this amount attributable to payment year 2006 are set forth above. Liggett disputes the entire balance of this amount, attributable to payment years 2000 though 2005 (\$15,142,391.20). This amount represents principal and interest allegedly owed by Liggett as a result of the Independent Auditor's change from gross units to net units in calculating MSA payments, as well as NPM Adjustment amounts previously withheld by Liggett. Liggett disputes this amount for the reasons set forth in Liggett' prior correspondence and dispute notices on this issue, including, without limitation, Liggett's dispute notices dated September 9, 2005 and March 16, 2006. Pursuant to MSA § XI(d)(9), Liggett hereby gives notice that it will withhold the amount attributable to payment years 2000 though 2005 (\$15,142,391.20) from its payment on April 17, 2006.

The disputes and objections set forth in this notice are not necessarily exhaustive. In accordance with MSA § XI(d)(6)(B), Liggett's failure to dispute any aspect of these or other calculations does not constitute a waiver of Liggett's right to dispute any aspect of these or other calculations at any time.

Sincerely,



John R. Long

cc: All Notice Parties